IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 813 OF 2000

The Commissioner of Income Tax,
Mumbai City VII, Mumbai .. Appellant
V/s.
M/s. B.D. Dhalla & Co., Mumbai .. Respondent

Mr. Pankaj Kapoor with Ms. S.V. Bharucha for the Appellant
None present for the Respondent

CORAM : S. RADHAKRISHNAN &
J.P. DEVADHAR, JJ.
DATED : 07.02.2005

P.C.:-

1. Heard the learned counsel for the Appellant. Perused the order of the Income Tax Appellate Tribunal dated 2.12.1999. The learned counsel appearing for the Appellant fairly states that the issue is squarely covered by a judgment of the Supreme Court in **Commissioner of Income Tax v. Gujarat Electricity Board 260 ITR 84 (S.C.)**, hence the Appeal stands dismissed.

(S. RADHAKRISHNAN, J.)

(J.P. DEVADHAR, J.)